

**TABLE 1B**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Single and Married Persons Filing Separately**  
**1935 - 1994<sup>ff</sup>**

| Taxable Income*    | Taxable Year |                                     |                     |                      |
|--------------------|--------------|-------------------------------------|---------------------|----------------------|
|                    | 1935-42      | 1943-48 <sup>a</sup>                | 1949-58             | 1959-66 <sup>c</sup> |
| Up to \$2,500      | 1.0 %        | 1.0 %                               | 1.0 %               | 1.0 %                |
| \$2,500 to 5,000   | 1.0          | 1.0                                 | 1.0                 | 2.0                  |
| 5,000 to 7,500     | 2.0          | 1.0                                 | 2.0                 | 3.0                  |
| 7,500 to 10,000    | 2.0          | 1.0                                 | 2.0                 | 4.0                  |
| 10,000 to 12,500   | 3.0          | 2.0                                 | 3.0                 | 5.0                  |
| 12,500 to 15,000   | 3.0          | 2.0                                 | 3.0                 | 6.0                  |
| 15,000 to 20,000   | 4.0          | 3.0                                 | 4.0                 | 7.0                  |
| 20,000 to 25,000   | 5.0          | 4.0                                 | 5.0                 | 7.0                  |
| 25,000 to 30,000   | 6.0          | 5.0                                 | 6.0                 | 7.0                  |
| 30,000 to 40,000   | 7.0          | 6.0                                 | 6.0                 | 7.0                  |
| 40,000 to 50,000   | 8.0          | 6.0                                 | 6.0                 | 7.0                  |
| 50,000 to 60,000   | 9.0          | 6.0                                 | 6.0                 | 7.0                  |
| 60,000 to 70,000   | 10.0         | 6.0                                 | 6.0                 | 7.0                  |
| 70,000 to 80,000   | 11.0         | 6.0                                 | 6.0                 | 7.0                  |
| 80,000 to 100,000  | 12.0         | 6.0                                 | 6.0                 | 7.0                  |
| 100,000 to 150,000 | 13.0         | 6.0                                 | 6.0                 | 7.0                  |
| 150,000 to 250,000 | 14.0         | 6.0                                 | 6.0                 | 7.0                  |
| 250,000 and over   | 15.0         | 6.0                                 | 6.0                 | 7.0                  |
| Taxable Income*    |              | Taxable Year                        |                     |                      |
|                    |              | 1967-72 <sup>d</sup>                | 1973 <sup>e,1</sup> |                      |
| Up to \$2,000      |              | 1.0 %                               | 1.0 %               |                      |
| \$2,000 to 3,500   |              | 2.0                                 | 2.0                 |                      |
| 3,500 to 5,000     |              | 3.0                                 | 3.0                 |                      |
| 5,000 to 6,500     |              | 4.0                                 | 4.0                 |                      |
| 6,500 to 8,000     |              | 5.0                                 | 5.0                 |                      |
| 8,000 to 9,500     |              | 6.0                                 | 6.0                 |                      |
| 9,500 to 11,000    |              | 7.0                                 | 7.0                 |                      |
| 11,000 to 12,500   |              | 8.0                                 | 8.0                 |                      |
| 12,500 to 14,000   |              | 9.0                                 | 9.0                 |                      |
| 14,000 to 15,500   |              | 10.0                                | 10.0                |                      |
| 15,500 and over    |              | 10.0                                | 11.0                |                      |
| Taxable Income*    |              | Taxable Year 1986 <sup>f</sup>      |                     |                      |
| Up to \$1,710      |              | 0.0 %                               |                     |                      |
| \$1,710 to 5,210   |              | 1.0                                 |                     |                      |
| 5,210 to 7,810     |              | 2.0                                 |                     |                      |
| 7,810 to 10,420    |              | 3.0                                 |                     |                      |
| 10,420 to 13,080   |              | 4.0                                 |                     |                      |
| 13,080 to 15,710   |              | 5.0                                 |                     |                      |
| 15,710 to 18,330   |              | 6.0                                 |                     |                      |
| 18,330 to 20,930   |              | 7.0                                 |                     |                      |
| 20,930 to 23,560   |              | 8.0                                 |                     |                      |
| 23,560 to 26,180   |              | 9.0                                 |                     |                      |
| 26,180 to 28,790   |              | 10.0                                |                     |                      |
| 28,790 and over    |              | 11.0                                |                     |                      |
| Taxable Income*    |              | Taxable Year 1987-90 <sup>f,g</sup> |                     |                      |
| Up to \$3,650      |              | 1.0 %                               |                     |                      |
| \$3,650 to 8,650   |              | 2.0                                 |                     |                      |
| 8,650 to 13,650    |              | 4.0                                 |                     |                      |
| 13,650 to 18,950   |              | 6.0                                 |                     |                      |
| 18,950 to 23,950   |              | 8.0                                 |                     |                      |
| 23,950 and over    |              | 9.3                                 |                     |                      |
| Taxable Income*    |              | Taxable Year 1991-92 <sup>f,h</sup> |                     |                      |
| Up to \$4,394      |              | 1.0 %                               |                     |                      |
| \$4,394 to 10,414  |              | 2.0                                 |                     |                      |
| 10,414 to 16,435   |              | 4.0                                 |                     |                      |
| 16,435 to 22,816   |              | 6.0                                 |                     |                      |
| 22,816 to 28,835   |              | 8.0                                 |                     |                      |
| 28,835 to 100,000  |              | 9.3                                 |                     |                      |
| 100,000 to 200,000 |              | 10.0                                |                     |                      |
| 200,000 and over   |              | 11.0                                |                     |                      |
| Taxable Income*    |              | Taxable Year 1993 <sup>f</sup>      |                     |                      |
| Up to \$4,666      |              | 1.0 %                               |                     |                      |
| \$4,666 to 11,059  |              | 2.0                                 |                     |                      |
| 11,059 to 17,453   |              | 4.0                                 |                     |                      |
| 17,453 to 24,228   |              | 6.0                                 |                     |                      |
| 24,228 to 30,620   |              | 8.0                                 |                     |                      |
| 30,620 to 106,190  |              | 9.3                                 |                     |                      |
| 106,190 to 212,380 |              | 10.0                                |                     |                      |
| 212,380 and over   |              | 11.0                                |                     |                      |
| Taxable Income*    |              | Taxable Year 1994 <sup>f</sup>      |                     |                      |
| Up to \$4,722      |              | 1.0 %                               |                     |                      |
| \$4,722 to 11,192  |              | 2.0                                 |                     |                      |
| 11,192 to 17,662   |              | 4.0                                 |                     |                      |
| 17,662 to 24,519   |              | 6.0                                 |                     |                      |
| 24,519 to 30,987   |              | 8.0                                 |                     |                      |
| 30,987 to 107,464  |              | 9.3                                 |                     |                      |
| 107,464 to 214,929 |              | 10.0                                |                     |                      |
| 214,929 and over   |              | 11.0                                |                     |                      |